

**OFFICES OF THE
STATE AUDITOR OF MISSOURI
JEFFERSON CITY**

**DEPARTMENT OF PARKS, RECREATION,
AND FORESTRY**

CITY OF ST. LOUIS, MISSOURI

YEAR ENDED APRIL 30, 1987

MARGARET KELLY, CPA



DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI

TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| STATE AUDITOR'S TRANSMITTAL LETTER..... | 1-2 |
| HISTORY AND ORGANIZATION..... | 3-6 |
| MANAGEMENT ADVISORY REPORT..... | 7-33 |
| SUMMARY OF FINDINGS | 8-10 |
| APPENDICES: | 34 |

| <u>Appendix</u> | <u>Description</u> | |
|-----------------|--|----|
| A-1 | Schedule of Revenues by Division, Year Ended April 30, 1987 | 35 |
| A-2 | Schedule of Estimated and Actual Revenues - General Fund, Year Ended April 30, 1987 | 36 |
| B-1 | Summary of Expenditures by Fund Type, Year Ended April 30, 1987 | 37 |
| B-2 | Schedule of Appropriations and Expenditures - General Fund, Year Ended April 30, 1987..... | 38 |
| C-1 | Comparative Schedule of General Fund Expenditures - Office of the Director, Five Years Ended April 30, 1987 ... | 39 |
| C-2 | Comparative Schedule of General Fund Expenditures - Division of Parks, Five Years Ended April 30, 1987 | 40 |
| C-3 | Comparative Schedule of General Fund Expenditures - Division of Recreation, Five Years Ended April 30, 1987 .. | 41 |
| C-4 | Comparative Schedule of General Fund Expenditures - Division of Forestry, Five Years Ended April 30, 1987 | 42 |



STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

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Honorable Vincent C. Schoemehl Jr.
Mayor
City of St. Louis, Missouri 63110
and
Evelyn O. Rice, Director
Department of Parks, Recreation, and Forestry
City of St. Louis, Missouri 63110

The State Auditor was petitioned under Section 29.230, RSMo 1986, to perform an audit of the city of St. Louis, Missouri. Accordingly, we have conducted an audit of the Department of Parks, Recreation, and Forestry, city of St. Louis, for the year ended April 30, 1987. The purposes of our examination were to:

1. Study and evaluate the department's system of internal controls.
2. Perform a limited review of certain management practices to determine the efficiency and effectiveness of those practices.
3. Review probable compliance with certain constitutional provisions, statutes, administrative rules, attorney general's opinions, and city ordinances as we deemed necessary or appropriate.
4. Perform a limited review of the integrity and completeness of the department's financial reporting system.
5. Perform procedures necessary to evaluate petitioner concerns.

Our review was made in accordance with generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the department's financial records, payroll procedures and documents, expenditures, contractual agreements, and other pertinent procedures and documents; interviewed personnel of the department; and compiled the information in the appendices from the records and reports of the department. The data presented in the appendices were obtained from the city's accounting system. However, they were not verified by us via additional audit procedures and, therefore, we express no opinion on them.

The accompanying History and Organization is presented for informational purposes. This background information was obtained from department management and was not subjected to the audit procedures applied by us in our examination.

Our comments on management practices and related areas are presented in the accompanying Management Advisory Report.

A handwritten signature in cursive script that reads "Margaret Kelly". The signature is written in dark ink and is positioned above the printed name and title.

Margaret Kelly, CPA
State Auditor

June 25, 1987

HISTORY AND ORGANIZATION

**DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
HISTORY AND ORGANIZATION**

The Department of Parks, Recreation, and Forestry of the city of St. Louis was created by Charter Amendment in 1958. The director of the department is appointed by the mayor. This person, in addition to carrying out those duties prescribed by ordinance, has responsibility for the management, control, supervision, and coordination of all activities of the Division of Parks, the Division of Recreation, and the Division of Forestry. At the present time, the Director of the department is Evelyn O. Rice, who was appointed by Mayor Vincent C. Schoemehl in May 1987, to replace the former Director, Nancy E. Rice.

The department has a personnel complement of 224 regular full-time employees, 334 part-time or limited-term employees, in addition to work-study students.

The following will describe briefly the responsibilities of the director's office and each division of the department:

Director's Office

The director's office is responsible for accounting, revenue collection, and public information.

Division of Parks

Utilizing approximately 102 full-time employees and 183 limited-term and per performance employees, the parks division can be broken down in the following sections: administration, park maintenance, and floriculture.

The parks division's Administration Section is responsible for the day-to-day operations of the division.

The Park Maintenance Section is responsible for maintaining the city's municipal parks, playgrounds, park areas, park strips and triangles, ballfields, comfort stations, maintenance buildings, park pavilions, etc. In addition, the Park Maintenance Section assists other departments during snow emergencies.

The Floriculture Section is responsible for maintaining the city's flower beds, the jewel box, and greenhouse.

Division of Recreation

The recreation division is responsible for the development and administration of the city's public recreational programs and for the general supervision and control over all other leisure activities in the city parks and recreational areas.

Division of Forestry

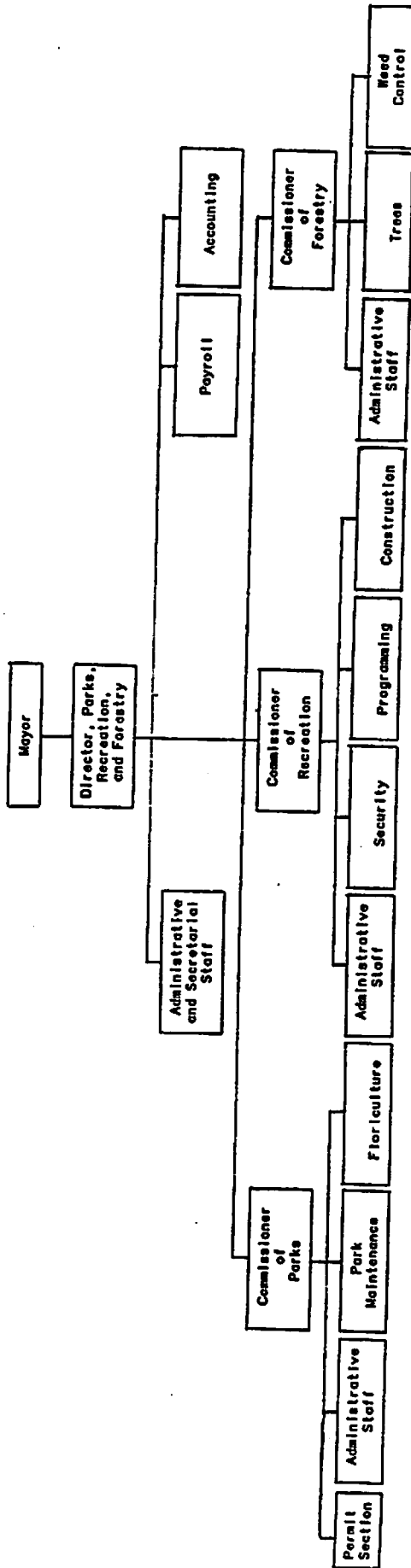
The forestry division is responsible for the planting, care, and maintenance of approximately 150,000 trees located between the curb and sidewalk and handles

the paper work for referrals on weed and tree complaints submitted by the Citizen Service Bureau.

The division is also responsible for:

- . Care and maintenance of vacant lots,
- . Maintenance of unoccupied buildings,
- . Maintenance of easements, and
- . Administration of Operation Brightside's Summer Youth Program.

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
ORGANIZATION CHART
APRIL 30, 1987



MANAGEMENT ADVISORY REPORT

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF FINDINGS

1. Forest Park Forever, Incorporated (pages 12-14)

The Department of Parks, Recreation, and Forestry violated city civil service requirements and the constitutional prohibition against granting public monies.

2. Cash Accounting Controls and Procedures (pages 14-16)

A. Adequate documentation of monies received and deposited was not retained or was not retained in an orderly manner to support approximately 46 percent of the total deposits.

B. The department has not established procedures to adequately reconcile activity permits issued to the revenue collected and deposited including the use of prenumbered permits.

C. Checks received in person or through the mail are not restrictively endorsed immediately upon receipt.

D. Monies collected by the department are not deposited on a timely basis.

3. Payroll and Personnel Policies and Procedures (pages 16-18)

A. The department has not documented the need for the former Commissioner of Recreation to serve as a Recreation Supervisor II and his current duties do not correlate with the job description for the position.

B. The department allowed an employee to accrue a negative sick leave balance of 265 hours without written authorization as required by Department of Personnel Administrative Regulation No. 115.

4. Airport Botanical Maintenance (pages 18-19)

A. The department did not maintain accurate records of the cost of all services provided to the airport authority.

B. The department did not require reimbursement from the airport authority for all costs incurred.

5. St. Louis Amateur Athletic Association Permit (pages 19-22)

A. The department did not require the Amateur Athletic Association (AAA) to obtain the prior approval of the Board of Public Service (BPS) for amounts charged in excess of the amounts allowed by the terms of the AAA's permit issued by the BPS.

- B. The department did not control the printing and numbering of membership cards and tickets in 1987 as required by the BPS permit issued to the AAA and did not require the AAA to remit all unused cards and tickets to the department for reconciliation to fees received from the AAA.
- C. The department did not require the AAA to submit monthly reports and the accompanying fees on a timely basis.

6. Boathouse Contract (pages 22-24)

- A. The department failed to maximize the revenue received from the contractor and circumvented the budgetary process by allowing and encouraging the contractor to make repairs and improvements to the boathouse on Post-Dispatch Lake and deduct the costs from rental payments made to the department.
- B.1. The department did not require the annual rental fees for the rental of the boathouse to be paid in advance as required by Section 22.20.040 of the Revised Code of the city of St. Louis.
- 2. The department did not require that the contractor provide adequate documentation supporting the cost of the repairs and improvements with each annual rental payments.
- C. The department did not require that the contractor provide annual statements of gross receipts as required by the contract.

7. Motor Fuel Tax Refunds (pages 24-25)

The department claimed motor fuel tax refunds from the Missouri Department of Revenue for vehicles operating on state highways in violation of Section 142.230(2), RSMo 1986.

8. Weed and Debris Sections' Controls and Procedures (pages 25-27)

- A. The Weed and Debris Section of the Forestry Division did not perform a reconciliation of the subsidiary accounts receivable ledger for weed and debris billings to the control account.
- B. The Weed and Debris Section did not use prenumbered billing invoices.
- C. The Weed and Debris Section is not charging property owners for the full cost of debris and grass handwork.

9. Contract Terms and Monitoring Procedures (pages 27-29)

- A. The department did not require the manager of Steinberg Rink to obtain prior approval for all purchases over \$500.

- B. The contract with the management company for Steinberg Rink did not include provisions regarding facility improvements.

10. Legal Compliance Issues (pages 29-30)

- A. The department did not collect fees for planting trees as required by Section 22.48.240 of the Revised Code of the city of St. Louis.
- B. The department charged daily fees for the use of Dwight F. Davis Tennis Center in Forest Park in violation of Section 22.12.050 of the Revised Code of the city of St. Louis which requires that an annual permit fee be charged.

11. Fuel Usage (pages 31-32)

- A.1. Miles per gallon (MPG) figures were not maintained for vehicles which obtained fuel from manually operated pumps.
- 2. Gasboy System usage reports contained inaccurate MPG figures because odometer readings were not correctly entered at the time fuel is pumped.
- B. The department did not maintain vehicle usage logs.

12. Fixed Asset Inventory Procedures (pages 32-33)

Physical inventories of fixed assets were performed by employees with record-keeping or custodial responsibilities for the fixed assets, resulting in an inadequate segregation of duties.

**DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT**

As part of our examination of the Department of Parks, Recreation, and Forestry, city of St. Louis, for the year ended April 30, 1987, we studied and evaluated the internal accounting control system to the extent needed to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we have classified the significant internal accounting controls as cash, payroll, revenues, and expenditures. Our study included each of these control categories. Since the purpose of our study and evaluation was to determine the nature, timing, and extent of our audit procedures, it was more limited than would be needed to express an opinion on the internal accounting control system taken as a whole.

It is management's responsibility to establish and maintain the internal control system. In so doing, management assesses and weighs the expected benefits and related costs of control procedures. The system should provide reasonable, but not absolute, assurance that assets are safeguarded against loss, and that transactions are carried out as authorized by management and are recorded in a manner that will permit the subsequent preparation of reliable and proper financial reports.

Because of the inherent limitations in any internal control system, errors or irregularities may still occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation was made for the limited purpose described in the first paragraph and, thus, might not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the internal accounting control system of the city taken as a whole. However, our study and evaluation disclosed certain conditions that we believe are material weaknesses and these findings are presented in this report.

We reviewed probable compliance with certain constitutional provisions, statutes, ordinances, and attorney general's opinions as we deemed necessary or appropriate. This review was not intended to provide assurance of full compliance with all regulatory provisions and, thus, did not include all regulatory provisions which may apply. However, our review disclosed certain conditions that may represent noncompliance and these findings are presented in this report.

During our examination, we identified certain management practices which we believe could be improved. Our examination was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in this report should not be considered as all inclusive of areas where improvements may be needed.

The State Auditor was petitioned under Section 29.230, RSMo 1986, to audit the city of St. Louis. We included those procedures necessary in our judgment to evaluate the petitioner concerns and those concerns requiring corrective action are addressed in this report.

The period of examination for the purposes stated above included, but was not limited to the period covered by the financial statements for the year ended April 30, 1987.

1. Forest Park Forever, Incorporated

The parks department is charged by ordinance with the responsibility for the care and maintenance of all city parks and recreation facilities. Central to this function is the care and maintenance of Forest Park. During our review of the operations of the parks department we noted the department was attempting to partially fulfill this responsibility through the auspices of the not-for-profit corporation, Forest Park Forever, Incorporated (FPF).

FPF was established in October 1986. Its stated purpose was to promote the rebuilding of the infrastructure of Forest Park in St. Louis through the development of wide-based financial and citizen support. FPF was to coordinate its capital improvement functions with the appropriate agencies of the city. As such it appears that FPF was organized principally to attempt to coordinate private funding for public projects. FPF's articles of incorporation state that it will coordinate its capital improvement functions with the city of St. Louis; however, there is no contract or agreement requiring this. Without a contract the department has less assurance that FPF will use any funds raised in accordance with the department's plans. The current arrangements between the department and FPF have resulted in the department violating city civil service requirements and the constitutional prohibition against granting public monies. In addition, this arrangement creates a situation that provides opportunities for circumvention of city budget oversight.

One month before the formation of FPF, in September 1986, the department hired an Executive Assistant II at an annual salary of \$44,018. This position did not exist prior to this time and was filled via a provisional appointment. Under civil service requirements, the provisional appointment should have expired within sixty days and the position filled via competitive means. As of August 1987, a formal job description had not been developed for this position and the provisional appointee was still occupying the position. This person's primary responsibility has been to coordinate fund-raising activities and campaigns for FPF and the mailing address listed on the FPF's articles of incorporation is this Executive Assistant's home address. The individual's association with FPF and the department's circumvention of civil service requirements, makes it apparent that this position was created in a direct effort to provide support to FPF, rather than to fill a need for the city.

The department provides support to FPF by providing office space, telephone service, and clerical support. Since the department does not monitor these costs, it is not possible to determine the total value of these services. Even though the department and FPF may have similar interests, by providing these services at no cost to FPF, the department's contributions represent a grant of public money to a not-for-profit corporation. As such they are a violation of the Missouri Constitution and an inappropriate use of city funds.

Article VI, Section 25 of the Missouri Constitution states "No county, city, or other political corporation or subdivision of the state shall be authorized to lend its credit or grant public money or property to any private individual, association, or corporation"

There is nothing inherently wrong with the department seeking alternative private funding to augment city funding. The manner in which it is done, however, must be carefully evaluated in order to ensure that the city receives the proper benefit for the efforts they expend.

WE RECOMMEND that if the department wishes to cooperate with FPF this should be done on a contractual basis.

AUDITEE'S RESPONSE

It should be noted that FPF is not an operating department of the Parks Department. FPF has its own offices, supplies, and employees.

The concept of joint cooperation between the city and civic-minded individuals interested in maintaining Forest Park is hardly new. FPF is a recent example of an American tradition of citizens banding together to help government activity. Such voluntary assistance groups are very common. Public schools at all levels have groups which raise funds to augment libraries, athletic programs, and bands. Almost every governmentally supported hospital or cultural institution also has a "Friends of This" or "Supporters of That" formed to raise funds.

The audit was critical of the Forest Park Manager position having remained filled by a provisional appointee. The provisional employee who held this position suffered from a terminal illness and passed away in November 1987, and the city did not move sooner to fill this position in consideration of the employee's health. The position has been advertised, applications received and the position is being filled through the normal civil service procedure at this time.

The recommendation contained in the audit was that if the department wished to cooperate this should be done on a contractual basis. This recommendation demonstrates a misunderstanding of the role being played by FPF and the procedures required by the city charter and code before the city can accept a donation.

The integrity of FPF is above reproach. Its fund-raising appeals have been honest, straightforward, and accurate. It makes regular public disclosures of its finances and affairs. It is audited by Ernst & Whinney, a big eight accounting firm, and a partner of another big eight accounting firm, Arthur Andersen, sits on its finance committee. Like all other groups which raise money for charitable purposes, FPF has to depend on the integrity of the individuals involved and on the internal systems which they established to ensure the funds that are raised are used for the purposes laid out. These safeguards exist for FPF.

The city welcomes its existence and help in maintaining their asset of the city and state of Missouri.

AUDITOR'S COMMENT

The city of St. Louis through the Department of Parks, Recreation, and Forestry has provided financial assistance to the corporation by creating the position of executive assistant II. In addition to the salary of the executive assistant II, the department was providing support through the use of office space, telephone services, and clerical support.

Even if the existence and help of FPF is an asset to the city, the city also has the responsibility to comply with their own civil service requirements and the Missouri Constitution.

2. Cash Accounting Controls and Procedures

Our review indicated several areas where the department's controls and procedures related to cash are severely deficient.

- A. Based on records maintained by the City Comptroller, the Department of Parks deposited \$1,227,057 with the St. Louis City Treasurer during the year ended April 30, 1987. While the various divisions of the department were responsible for collecting, recording, and depositing these monies, adequate documentation (such as ticket stubs, cash register tapes, and receipt slips) was not retained or was not retained in an orderly manner to support approximately 46 percent or \$559,455 of total deposits. Without such documentation, it is not possible to determine if all revenue was recorded and deposited to city accounts.

The types of collections for which the department did not retain initial receipt documentation include: golf course fees and rentals, Steinberg Skating Rink fees and rentals, and fees collected at the Dwight F. Davis Tennis Center.

In addition, ticket stubs from swimming pool admissions which were retained by the department were not kept in an orderly manner. A different number series of tickets was used at each pool facility. However, the various ticket stubs were commingled instead of segregated by pool facility. This situation made accounting for the numerical sequence of tickets issued by the department impractical and, therefore, precluded a determination of the propriety of amounts deposited.

Department personnel indicated ticket stubs and cash register tapes supporting collections of golf course fees and rentals were discarded when management of the courses was turned over to an independent contractor in March 1987. Department personnel gave no definite reasons why records of collections at the Steinberg Rink and Dwight F. Davis Tennis Center were not available other than they simply were not retained.

Because the department has been charged with the responsibility for collecting, recording, and depositing various fees related to park and recreation activities, the department is also responsible for retaining adequate documentation to support the propriety of amounts collected. This is particularly important for areas where the department has

contracted for operations with a third party. Without this documentation, the department has less assurance the contractor is remitting all revenue.

While our review of cash collections and deposits was as extensive as possible, because adequate records were not available, we were unable to test nearly one-half of all monies collected by the department during the period of our review.

- B. The parks and recreation divisions issue various types of activity permits, such as park field rentals, recreation facility rentals, picnic area permits, and several miscellaneous permits. The department has not established procedures to adequately reconcile these permits to the revenue collected and deposited.

Permits issued by the divisions are not prenumbered, and permits issued are not reconciled to revenues. Department personnel indicated permits are sequentially numbered as they are issued. This procedure, however, provides no control over unissued permits.

In addition, the department has not developed procedures for reconciliation of permits issued to monies collected and deposited. Without such a reconciliation, the department has no assurance the proper fees are being collected and eventually deposited for all permits issued. Failure to perform adequate reconciliations could also allow deposits to be credited to the wrong account and go undetected. In order to ensure proper handling and control of cash collections, reconciliations of prenumbered permits issued to monies collected and deposited must be performed periodically by someone without access to permits and cash, or responsibility for record keeping.

- C. Checks received in person or through the mail are not restrictively endorsed immediately upon receipt by the divisions. When checks are received by the divisions, the necessary information is recorded and the checks are forwarded to the department's cashier. The cashier then records the receipt, prepares a deposit ticket and coding form, and restrictively endorses all checks. While all checks are eventually endorsed, control over checks could be improved by restrictively endorsing them immediately upon receipt.

- D. Our review indicated monies collected by the department are not being deposited on a timely basis. We noted receipts for picnic permits and rental of the Jewel Box were being deposited with the department cashier as long as seven days after being collected. In addition, it is the department's policy to deposit monies with the City Treasurer two or three times a week even though the cashier receives monies from the divisions on a daily basis.

In order to properly safeguard all monies collected and to maximize the city's interest income from deposits, receipts should be deposited on a daily basis.

WE RECOMMEND the department:

- A. Retain all initial records of cash receipts in an orderly manner.
- B. Issue prenumbered permits and perform periodic reconciliations of permits issued to monies collected and deposited.
- C. Restrictively endorse all checks immediately upon receipt.
- D. Deposit all monies collected on a daily basis.

AUDITEE'S RESPONSE

- A. Records of cash receipts are retained in file boxes, clearly marked as to dates, and stored in the department's store house for reference.
- B. Permits are all prenumbered. Periodic reconciliation plan is in effect utilizing a staff member with no record-keeping or custodial responsibilities.
- C. Policy established and in effect.
- D. After a review of manpower utilization, it had been determined that it was not cost-effective to send an employee to deposit extremely small amounts of money on a daily basis. Current practice has been to deposit all monies collected on a daily basis in the office safe. When this amount exceeded \$100, it was deposited with the Treasurer's office. The department will once again comply with the ordinance and make deposits on a daily basis, but has also initiated the process of revising the ordinance so as not to require very small amounts of money to be deposited daily.

3. Payroll and Personnel Policies and Procedures

Our review of the department's payroll records and personnel policies and procedures revealed the following areas of concern:

A. Hiring Practices

In June 1986 the former Commissioner retired and was rehired as Recreation Supervisor II on a per performance basis at the rate of \$12.65 per hour. Since that time, the department has not adequately controlled the hours expended by this individual and they have not assigned duties commensurate with the specified civil service job description. Department personnel indicated this appointment was necessary since a permanent replacement had not yet been named. The new Commissioner of Recreation was appointed in October 1986; however, the former Commissioner continued his employment. Department personnel indicated that the original plans were to have the former Commissioner work approximately sixteen hours per week. From August 1986 to June 1987, however, he averaged thirty-seven hours per week and earned approximately \$20,950.

Department personnel stated the former Commissioner currently serves as a consultant to the department and as a liaison between the Board of Directors of the Dunn-Marquette Recreation Center and the Recreation Division. As previously discussed, the need for the department to utilize the former Commissioner as a consultant appears limited. The department has apparently dealt with this Board of Directors without a liaison for numerous years since no one filled that position prior to the former Commissioner. In addition to not having clearly established the benefit of either of these functions, neither of them falls within the specified job description of a Recreation Supervisor II.

Class titles are developed by the Department of Personnel and include a definition of the position, examples of duties, and knowledge and skills required for the position. Examples of duties for the class title of Recreation Supervisor II include: attends staff conferences to assist in the determination of recreation policies and in the planning of recreation programs; plans and supervises the work of recreation workers at a large number of recreation centers and playgrounds and coordinates the recreation activities of these units; trains new recreation workers and supervisors; visits playgrounds and recreation centers to offer assistance in the recreation programs; and to evaluate the work of employees, as well as several other duties.

As indicated earlier, the former Commissioner's current duties include acting as a consultant to the department and a liaison between the department and the Board of Directors of the Dunn-Marquette Recreation Center. Even if these activities are necessary for the operation of the recreation division, it does not appear they coincide with the duties of a Recreation Supervisor II.

B. Sick Leave

One employee was allowed to accrue a substantial negative sick leave balance; however, no written documentation was on file authorizing accrual of the negative balance. As of April 30, 1987, the employee continued to carry a negative balance of 265 hours, or approximately thirty-three days.

Department of Personnel Administrative Regulation No. 115 states ". . . paid sick leave in excess of the employee's accumulated balance shall be granted only with the approval of both the employee's appointing authority and department head. . . ." Although department personnel indicated the accrual of negative leave had been approved by the proper level of management, such approval was not properly documented. Written authorization from the proper authority should be required for all sick leave incurred, especially incurrence of negative sick leave.

WE RECOMMEND the department:

- A. Evaluate the effectiveness and efficiency of retaining the former Commissioner of Recreation as a Recreation Supervisor II.**

- B. Require written authorization for negative sick leave balances.

AUDITEE'S RESPONSE

- A. Mr. Brostoski's duties have changed dramatically since originally being placed with the Recreation Division as a per performance employee. These duties have expanded far beyond the scope of liaison between the Dunn Memorial Board and the division.

Mr. Brostoski's duties fall into the purview of a recreation coordinator II. Examples include: establishing, scheduling, and managing the Summer Fishing Program; planning and organizing on-site management of citywide summer day camp and playground programs. In the future, we will comply with the Department of Personnel guidelines which govern per performance employees, which will limit his duties to an average of twenty to thirty hours per week.

- B. Due to open heart surgery, this employee was granted additional sick leave causing a negative balance. Although the proper authority did approve additional sick leave, no written documentation was submitted. In the future, if such an incident should occur we will comply with the Department of Personnel Administrative Regulation No. 115.

4. Airport Botanical Maintenance

The Department of Parks, Recreation, and Forestry provides personnel and supplies for botanical maintenance at St. Louis-Lambert International Airport. Prior to the year ended April 30, 1986, all costs related to botanical maintenance at the airport were borne by the department without reimbursement from the airport authority.

During fiscal years 1986 and 1987, the department received general fund appropriations of \$40,000 and \$35,000, respectively, to fund costs associated with botanical maintenance at the airport. These funds were used throughout the year and at year-end the airport authority was billed for the entire amount appropriated, regardless of what the department actually spent on botanical maintenance at the airport during the year.

According to department personnel, the airport authority is not billed for actual costs "... because there is no way to determine actual costs." Department personnel indicated there was no need to bill actual costs because the city of St. Louis would bear the costs of airport botanical maintenance whether through appropriations to the airport authority or the Department of Parks, Recreation, and Forestry. However, because the airport operates through funds provided by user fees and not from funds generated through general tax assessments of all citizens, costs related to botanical maintenance at St. Louis-Lambert International Airport should be paid from funds generated by airport operations, not city general funds.

Although department personnel indicated a determination of the actual costs of botanical maintenance was not possible, estimates compiled by the department indicated actual costs of airport botanical maintenance were \$89,391 and \$91,825 during the two years ended April 30, 1986 and 1987, respectively. The department, however, received reimbursement of only

\$75,000, which is \$106,216 less than the actual costs the department estimated.

Based on the estimates of cost and the amount paid by the airport authority, a substantial portion of the cost of botanical maintenance at the airport is being absorbed by the city's general fund. In addition to \$106,216 in unreimbursed costs incurred during a two-year period, the department paid all costs associated with airport botanical maintenance in previous years. Although exact dollar figures are not available, this undoubtedly represents a significant allocation of city funds. Had these funds been recovered from the airport authority, they could have been allocated to other services which benefit all citizens of St. Louis, rather than those utilizing services of the airport. In order to facilitate this reimbursement, the department has a responsibility to maintain adequate records which would allow an accurate determination of the cost of services provided to the airport.

WE RECOMMEND the department:

- A. Maintain accurate records of the cost of all services provided to the airport authority, and
- B. Require reimbursement from the airport authority for all costs incurred.

AUDITEE'S RESPONSE

This process was undertaken and reimbursement was proposed. As of July 1, 1988, the department is no longer involved in airport botanical maintenance.

5. St. Louis Amateur Athletic Association Permit

In August 1984, the St. Louis City Board of Public Service (BPS) granted a permit to the St. Louis Amateur Athletic Association (AAA) to use certain property of the city of St. Louis located in Forest Park. This property contains a nine-hole golf course and certain tennis courts. The permit extended the use of the property to the AAA for the period April 1, 1985, through March 31, 1990, subject to various terms and conditions of the permit. During our review of the permits and records maintained by the AAA and Department of Parks, Recreation, and Forestry (department), we noted several areas where improvements are needed:

- A. The department failed to adequately monitor the AAA's compliance with the terms of the BPS permit. The permit establishes maximum amounts to be charged by the AAA for membership fees and public permit fees. As noted in a report issued by the city's Internal Audit Section in November 1986, fees actually being charged by the AAA exceeded amounts established by the BPS permit. In addition, the department was aware of fees being charged by the AAA since department approval had been obtained for a requisition to print tickets which were used by the AAA in 1986. Although department personnel were aware of fee amounts being charged by the AAA, the department did not require prior approval of those fees by the BPS.

Authorized fees and fees actually charged by AAA for varying periods from April 1, 1985, through April 30, 1987, were as follows:

| | Golf Permits | | | | Tennis Permits | |
|--|-----------------|-------------------|-----------------------|-------|----------------|-----------------------|
| | Full Membership | Tennis Membership | Weekends and Holidays | | Weekdays | Weekends and Holidays |
| | | | Weekdays | | | |
| FEES IN EFFECT APRIL 1985 TO DECEMBER 1986 | | | | | | |
| Fees authorized | \$ 275.00 | 180.00 | 7.00 | 10.00 | 4.00 | 6.00 |
| Maximum fee charged | 315.00 | 225.00 | 8.50 | 11.65 | 7.00 | 10.00 |
| Fees Charged in Excess of Fees Authorized | \$ 40.00 | 35.00 | 1.50 | 1.65 | 3.00 | 4.00 |
| PERCENTAGE OVERCHARGED | 14.55% | 18.42 | 21.43 | 16.50 | 75.00 | 66.67 |

On November 4, 1986, the AAA formally requested the department's authorization for fees actually being charged. The department then requested the BPS to approve the fees, retroactive to May 1, 1986. This request was approved by the BPS on December 9, 1986.

The retroactive approval of the fees already being charged by the AAA indicates the department was not ensuring that AAA complied with all provisions of the BPS permit. By failing to adequately monitor the AAA's compliance with the terms of the permit, the department, in effect, has allowed the AAA to dictate fees being charged. The golf course and tennis courts are the property of the city of St. Louis, and fees charged for use of these facilities should be established only with prior approval of the BPS. No provision of the permit allows AAA to establish the fees.

- B. Condition 3 of the BPS permit states "All membership cards and tickets for public play used by the Association (AAA) shall be provided by the City of St. Louis"

The city did provide (through the department) the cards and tickets used by the AAA in 1985 and 1986; however, in 1987, the AAA had the cards and tickets printed themselves. The department did not control the printing and numbering process for these cards and tickets, nor did department personnel inspect the cards and tickets after printing to verify conditions of the BPS permit were being complied with or that the number sequences were proper. Unless the department controls the numerical sequence of tickets they cannot be assured that all tickets are properly accounted for and that monies remitted from the AAA to the department are proper. Since the department did not control the printing of all cards and tickets, and require AAA to remit all unused cards and tickets at year-end, they have little assurance the fees received from AAA are proper.

- C. Condition 7 of the BPS permit requires the AAA to remit a portion of the fees they collect to the department. Specifically, condition 7 states:

"Payment for all full memberships, tennis memberships, and public play on either the golf courses or tennis courts shall be accompanied by a monthly report due on the tenth day of each month

during the life of this permit. The Association shall be responsible at all times to maintain accurate books, records, and accounts concerning the above membership fees and public fees . . ."

During our review of reports submitted to the department, we noted two areas of concern:

- 1) Monthly reports submitted by the AAA during the year ended April 30, 1987, were not always accurate and complete. From the twelve reports filed during this period, we noted three instances where the ending sequence numbers of golf guest tickets for one month did not coincide with the beginning ticket numbers of the next month. Based on the AAA's monthly reports, a total of forty-five tickets were not properly accounted for. In addition, the monthly reports gave no information reporting the number sequences of tennis guest tickets or golf or tennis annual permits issued during the year. While it was obvious from our review that reports being submitted by the AAA were inaccurate, we saw no evidence indicating department personnel attempted to follow-up on inconsistencies contained in the reports.
- 2) Monthly reports and the accompanying fees are not being submitted on a timely basis. Of the twelve reports submitted during the year ended April 30, 1987, none were received by the department by the tenth day of the month as required by condition 7 of the BPS permit. Since the BPS has delegated responsibility of monitoring the AAA's compliance to the Director of the Department of Parks, Recreation, and Forestry, it is the department's responsibility to require monthly reports be submitted on a timely basis.

WE RECOMMEND the department:

- A. Require the AAA to obtain prior approval of the BPS for all fee charges.
- B. Control printing of all cards and tickets issued by the AAA and require the AAA to account for all unissued cards and tickets at year-end.
- C. Require the AAA to comply with condition 7 of the BPS permit by submitting complete and accurate monthly reports on a timely basis.

AUDITEE'S RESPONSE

- A. All fee changes which may occur in the future will require prior Board of Public Service approval. Triple A has been notified of this in writing.
- B. The city's Multigraph Section will print all numbered tickets to be used at Triple A. Unused tickets have been and will continue to be collected at the end of each year.

- C. Triple A will be notified in writing that compliance with condition 7 of the Board of Public Service permit must be strictly adhered to.

6. Boathouse Contract

In July 1982 the department and the BPS contracted with a private company for the operation of all concessions at the boathouse on Post-Dispatch Lake in Forest Park. Concessions include the sale of foods, beverages, and related items; rental of various types of boats for use on Post-Dispatch Lake; and rental of bicycles for use in city parks. The contract was for a five-year period ended November 30, 1986, and was in the process of being renegotiated during the time of our review.

Terms of the contract required the concessionaire to pay the city of St. Louis (city) five annual rental payments totaling \$58,555. In addition, the contract stated "... the Director of Parks, Recreation, and Forestry may require that the concessionaire perform certain repairs or renovations to city-owned property utilized under this agreement. Such repairs will be paid for by the concessionaire and deducted from annual rental."

Our review of the contract and records maintained by the department and documentation submitted by the concessionaire revealed several areas where department procedures for monitoring compliance with terms of the contract, were inadequate or nonexistent.

- A. Based on our review of memoranda retained by the department, it is apparent the concessionaire was allowed to originate and propose all repairs and renovations made to property utilized under the agreement during the five-year period ended November 30, 1986. Other correspondence from the department indicated the concessionaire had been encouraged to incur costs for additional repairs and renovations in order to reduce the amount of rental payments to be made to the city. As a result, the concessionaire was required to pay only \$4,927 to the city and the remaining \$53,628 consisted of repairs and maintenance work. By allowing the concessionaire to determine what repairs and improvements should be made and encouraging the concessionaire to perform repairs and improvements in lieu of making annual rental payments, the department has circumvented the budgetary process and may have incurred unnecessary expenses resulting in lost revenues to the city. In order to properly control costs associated with repairs and improvements to the boathouse and maximize revenues from the concessionaire, department personnel must be responsible for initiating any needed repairs and improvements. One method of ensuring this is done properly is for the department to perform any needed repairs and collect the full annual rental payment from the concessionaire.
- B. As previously mentioned, the contract required the concessionaire to make annual rental payments by November 1 of each year of the contract. We reviewed related legal provisions and documentation related to the annual rental payments and noted two areas of concern:
- 1) The terms of the contract regarding annual rental fees are not in compliance with city ordinances. The contract required annual

rental payments by November 1 of each year, or one month prior to the end of each year of the contract. Section 22.20.040 of the Revised Code of the city of St. Louis requires rents for concession privileges to be paid in advance in all cases. In order to comply with related legal provisions, the concessionaire should be required to make annual rental payments prior to the beginning of each year of the contract.

- 2) Department personnel did not require adequate documentation supporting the costs of repair and maintenance when the final settlement of \$4,927 was received in December 1986. Requests for approval of repairs and maintenance were received by the department prior to final settlement; however, this documentation did not adequately support costs actually incurred. The department had received adequate documentation for only \$13,936 of the \$53,628 claimed by the concessionaire. The department obtained the remaining documentation only after we requested the data in May 1987. Unless department personnel require that appropriate support for the cost of all repairs and improvements incurred by the concessionaire be supplied with each annual rental payment, the department has no assurance that rental payment amounts are appropriate.
- C. The contract for concession privileges at the boathouse on Post-Dispatch Lake in Forest Park required the concessionaire within thirty days after each twelve-month period during the life of the agreement, to submit to the Director of Parks, Recreation, and Forestry, a detailed annual statement of the total gross receipts. However, annual statements were not received. Had annual statements of gross receipts been required as the contract terms state, this information could have been useful in future contract negotiations. Without this information, department personnel have no means of evaluating the cost versus the benefits of contracting for concession privileges.

WE RECOMMEND in the future the department:

- A. Initiate all needed repairs and improvements to the boathouse on Post-Dispatch Lake.
- B.1. Require annual rental fees to be paid in advance in accordance with Section 22.20.040 of the Revised Code of the city of St. Louis.
2. Require adequate documentation supporting the cost of repairs and improvements with each annual rental payment.
- C. Require annual statements of gross receipts as stated in the contract.

AUDITEE'S RESPONSE

- A. In no event will any repairs or improvements be made to the boathouse or the immediate premises without prior approval from the department. When feasible, the Recreation Division's Construction Section will complete necessary repairs. Additionally, an annual capital improvement/maintenance plan will be developed cooperatively between the

permittee and the Parks Department. Such a plan will determine what, if any, improvements are to be made.

- B.1. Adherence to the ordinance provision will be required. However, certain contracts such as the boathouse one were entered into without knowledge of Section 22.20.040, and contemplated an after the season payment taking into account vendor financed, but department approved, improvements to the facilities. Such contracts will have to be amended to require either quarterly or monthly payments, or some other mechanism of financing improvements.
- 2. Canceled checks and invoices substantiating the cost of repairs or improvements have been required and will continue to be, as well as an on-site inspection of any completed projects.
- C. Annual statements of gross receipts have been submitted for 1987 as required and will continue to be monitored closely to ensure compliance.

7. Motor Fuel Tax Refunds

Missouri law imposes a tax on all motor fuels distributed or sold in the state in order to provide funds for the construction and maintenance of the public highways of the state. However, the law also allows for refunds of motor fuel tax when the fuel is used for purposes other than the operation of motor vehicles upon highways of this state.

The department files applications for refund of motor fuel tax with the Missouri Department of Revenue on a monthly basis. During the year ended April 30, 1987, the department spent \$113,653 for fuel supplies, and received approximately \$9,557 in refunds of motor fuel tax from the Missouri Department of Revenue. It has been the department's policy to claim a refund of motor fuel tax for all motor fuel purchased, regardless of whether the fuel is to be used for the operation of motor vehicles upon the highway or for other purposes.

Section 142.230(2) RSMo, 1986, states:

"Any person who shall buy and use motor fuel for any purpose whatever, except in the operation of motor vehicles upon the highways of this state, who shall have paid the license tax required by this law to be paid, either directly or indirectly through the amount of such tax being included in the price of the fuel, shall be reimbursed and repaid the amount of the tax, upon presenting a claim therefor to the director of revenue."

Since the majority of the department's motor vehicles consist of various types of trucks which are operated upon the highways of the state, it does not appear the purchase of motor fuel for use in these vehicles is exempt from the motor fuel tax. In addition, the department operates several cars which do not appear exempt from motor fuel tax under Section 142.230(a), RSMo 1986.

By claiming refunds for all purchases of motor fuel, the department has inappropriately included fuel used to operate motor vehicles upon highways of the state and, therefore, has received refunds in excess of those allowed by law.

WE RECOMMEND the department claim refunds of motor fuel tax in accordance with Section 142.230(2), RSMo 1986.

AUDITEE'S RESPONSE

The department claims refunds of motor fuel tax in accordance with Section 142.230(2), RSMo 1986. The department in cooperation with the state Department of Revenue, will undertake the task of determining those vehicles which comply with the motor fuel tax law.

8. Weed and Debris Sections' Controls and Procedures

Ordinance 59860, also known as the "weed ordinance," became effective on March 19, 1986. Basically, this ordinance declares that the presence of certain weeds over seven inches high, other vegetation, and debris on land in the city of St. Louis are public nuisances. The ordinance establishes procedures for the abatement of these nuisances, notification of owners of property in the city of such abatement procedures, and requires the cost of abatement be assessed against the owners of the property.

The Weed and Debris Section of the department's Forestry Division is responsible for enforcing provisions of the weed ordinance. Accordingly, the Weed and Debris Section receives citizen complaints regarding possible violations of the weed ordinance from the Citizen Service Bureau; investigates each complaint; notifies property owners of noncompliance with the ordinance; and abates the violation if the property is not brought into compliance by the owner. Owners are then billed for the Weed and Debris Section's cost of abating violations of Ordinance 59860.

Our review of controls and procedures relating to enforcement of the weed ordinance revealed several areas of concern:

- A. The Weed and Debris Section maintains a record of billings for abatement of violations of the weed ordinance. As billings are prepared, they are posted to an individual accounts receivable record which is maintained on computer. The total of all billings processed during the day is also posted to a manual billing ledger. Accordingly, when payments are received, amounts are posted to individual owner accounts receivable records and the total of the day's receipts is posted to a manual cash receipts ledger. The total billings less total receipts per the manual ledgers should represent the combined total of the balances of all individual account receivable records maintained on computer. As of the completion of our review in June 1987, such a reconciliation had not been performed.

According to division personnel, a reconciliation of the subsidiary accounts to a control account has not been performed because the computer system is not capable of generating a total of the balances

of all subsidiary accounts. Division personnel also indicated programming changes would be necessary in order to perform a reconciliation of receivable balances and such changes would be made as soon as possible. Unless subsidiary account balances are periodically reconciled to a control account by someone independent of maintaining receivable records, division personnel have no assurance that billings and receipts are being properly posted and all monies are being properly processed. As a result, internal controls over accounts receivable are not adequate to ensure that errors and irregularities are detected and resolved on a timely basis. During the year ended April 30, 1987, the division collected approximately \$121,000 and has taken steps to improve collection procedures. As the volume of collections increase, the need for a system of controls to adequately monitor the receivable transactions will become even more imperative.

- B. Invoices used by the Weed and Debris Section are not prenumbered. Without the use of prenumbered invoices, there is no assurance that all billings have been properly recorded. In order to control weed and debris billings, invoices should be prenumbered and the numerical sequence should be accounted for by someone independent of the invoice preparation and recording process.
- C. While reviewing the division's cost estimates for weed and debris removal, we noted the full cost for debris handwork and grass handwork was not being charged. Based on the division's estimates, debris and grass handwork cost approximately \$98 and \$71 an hour, respectively. However, property owners were being billed at the rates of \$75 and \$50, respectively. According to division personnel, the estimated costs for debris and grass handwork are not being charged because the estimates were not compiled by personnel trained in cost accounting methods and because division personnel felt the estimated costs were too high.

While we did not review the division's cost estimates to the extent necessary to determine whether all costs had been appropriately considered, the approach taken to estimate the cost of debris and grass handwork appeared to be reasonable. As long as a reasonable effort is made to obtain cost estimates for debris and grass handwork, division personnel should feel justified in charging those costs.

If division personnel feel unjustified in charging the estimated cost of debris and grass handwork because the costs appear too high, steps should be taken to document reasonable costs. However, if the division's cost estimates are reasonable and accurate, they should be used.

WE RECOMMEND the Forestry Division:

- A. Make the appropriate programming changes and begin reconciling subsidiary account receivable balances to a control account as soon as possible.

- B. Use prenumbered invoices and assign the responsibility for accounting for their numerical sequence to someone independent of the invoice preparation and recording process.
- C. Use the established estimated hourly rates for debris and grass handwork or establish rates which are reasonable.

AUDITEE'S RESPONSE

- A. This was implemented in May 1987. Program was established to break down billing by subsidiary account and by daily amounts posted. This is reconciled with manual records monthly.
- B. Invoices are currently tracked by use of our account number. Prenumbered invoices appear to be a duplication of control but will be initiated. Prenumbered invoices have been ordered and independent monitoring established.
- C. This was done effective April 1988 with the annual weed/debris notice.

9. Contract Terms and Monitoring Procedures

In October 1986, the city of St. Louis contracted with an independent management company for professional management and marketing services at Steinberg Memorial Skating Rink in Forest Park. During our review of the contract, we noted two areas where improvements are needed.

- A. Paragraph 8 of the contract requires that maintenance, repair, or replacement costs in excess of \$500 done by the manager must have the prior approval of the Director of Parks, Recreation, and Forestry.

The Manager has not always sought prior approval for these types of expenditures. For example, an expenditure for \$2,039 for a personal computer system was not approved by the department until after the purchase was made. According to documentation maintained by the department, the invoice was dated November 1, 1986, but was not approved until November 11, 1986.

Although approval to purchase the computer was eventually obtained, this after-the-fact approval serves little purpose and reduces the department's control over expenditures relating to the management of Steinberg Rink. In order to comply with the terms of the contract and to ensure that all expenses relating to the Steinberg Rink are necessary and proper, the department must require the Manager to obtain prior approval of expenditures over \$500. The monitoring of these expenditures becomes even more important considering the additional requirements of the contract as discussed below.

- B. The contract also requires the Manager to be responsible for the first \$10,000 in costs of maintenance, repair, or replacement of structure or equipment and the first \$5,000 expended for replacing rental skates. The contract does not address improvements.

The Manager submitted the computer system, described in A.1) above, as a qualifying maintenance cost under the terms of this agreement.

A letter from the Manager requesting approval of the purchase of the computer system states "... pursuant to the terms of paragraph 8 of the aforesaid contract, the cost of this purchase is a part of the \$10,000 maximum to be extended by the manager for maintenance, repairs, and improvements during the first year of the contract term." The department Director signed this letter indicating the approval of the purchase and application of the cost to the \$10,000 maximum. The contract, however, does not state that improvements are to apply to the \$10,000 maximum. In fact, the contract has no provision regarding who is to bear the cost of improvements or who retains title to improvements. When questioned about the treatment of improvements to the Steinberg Rink, department personnel were unable to say, based on terms of the contract, whether the computer system was the property of the department or the rink Manager. By allowing the Manager to claim the computer as a maintenance cost, the department has allowed him to modify the contract to his own best interest. In addition, since there is a maximum annual charge, this procedure could result in the city incurring additional maintenance costs.

Contracts must clearly enumerate the rights and duties of all parties involved, and if necessary, additional rights and duties should be added by amendments to the contract as they become necessary.

Deviations from the established terms of the contract increase the possibility that confusion over each party's rights may occur. By allowing the Manager to claim a purchase that lacked both the necessary prior approval and the qualities of a repair, the department has demonstrated a lack of concern for enforcing the terms of the contract.

WE RECOMMEND the department:

- A. Require the manager of the Steinberg Rink to obtain prior approval of the director of all expenditures over \$500.
- B. Amend the terms of the Steinberg Rink contract to include provisions regarding facility improvements.

AUDITEE'S RESPONSE

- A. The manager of Steinberg is required to obtain prior approval of all expenditures over \$500 and has been provided with a form to be completed and submitted in order that such approval may be given or denied.
- B. Item No. 11 on page 8 of the Steinberg contract discusses the installation of such accounting methods as are necessary to ensure accurate records.

Secondly, the contract requires the manager to be responsible for the first \$10,000 in costs of maintenance, repair, or replacement of structure or equipment. Equipment purchases like this computer are what were contemplated under this contract, and as the manager chose to count the computer purchase against the \$10,000, it is the opinion of the department that the computer belongs to the city of St. Louis. To avoid future further confusion, the department will request the advice of the Law Department on recommended clarifying amendments to the contract.

10. Legal Compliance Issues

During our review of the Department of Parks, Recreation, and Forestry, we noted the following violations of city ordinances:

- A. Section 22.48.240 of the Revised Code of the city of St. Louis states "The commissioner of forestry is authorized to plant trees in the streets of the City upon the written application of a property owner who shall pay ten dollars for every tree planted."

Department personnel indicated a \$10 fee had been charged in the past; however, this fee is no longer being charged because the monies collected for tree planting were not significant enough to cover the actual costs of planting or costs incurred for proper billing, handling, and recording of amounts received.

During the year ended April 30, 1987, the Forestry Division purchased 621 trees costing \$31,750 and paid labor costs of \$63,333 for planting these trees. Had the Forestry Division billed property owners for these trees as required by city ordinance, the city could have received \$6,210. While the amount of monies received would not have covered all costs associated with the purchasing and planting of these trees, they would have provided some cost savings to the city. Given the current budgetary restrictions being encountered by all city departments, every effort should be made to maximize potential revenues. If department personnel feel a \$10 charge per tree is inadequate, consideration should be given to adjusting charges allowed by current legal provisions to more fully cover the costs associated with planting trees.

- B. The department is charged with the responsibility of operating all city-owned tennis facilities. Residents are allowed to use these facilities free of charge with the exception of the Dwight F. Davis Tennis Center located in Forest Park where an hourly fee is charged and those tennis courts managed by the AAA. The department deposited \$1,633 from fees collected at the Dwight F. Davis Tennis Center during the year ended April 30, 1987. Fees have been similarly collected at Dwight Davis for the past several years according to department personnel. However, current legal provisions prohibit charging daily permit fees and require the collection of annual tennis fees for all city tennis courts. Section 22.12.050 of the Revised Code of the city of St. Louis states:

"A tennis court permit and fee therefor, separate and apart from any other permit or fee, shall be

required for the use of all city tennis courts. No person shall use any of the above facilities owned or operated by the city unless the person possesses a current tennis court permit."

This section also states:

"An annual fee for a recreational permit shall be charged as follows:

1. Resident or taxpayer adult, ten dollars.
2. Resident or taxpayer minor, three dollars.
3. Resident child, no charge."

Section 22.12.050 concludes by stating "No daily permits will be issued for any City tennis courts."

These legal provisions have been effective since 1975, and, according to department personnel, are not being adhered to because it is no longer cost-effective to monitor use of all city tennis courts to determine whether all users have purchased an annual permit. Based on the small amount of fees collected at the Dwight Davis Tennis Center, it does not appear cost-beneficial to collect fees at that location. By doing so, and failing to collect annual tennis fees, the department continues to violate city regulations.

WE RECOMMEND the department:

- A. Comply with Section 22.48.240 of the Revised Code of the city of St. Louis and consider taking necessary action to increase charges for planting trees to cover related costs.
- B. Take appropriate action to comply with Section 22.12.050 of the Revised Code of the city of St. Louis or request the ordinance be revised to reflect current departmental practice.

AUDITEE'S RESPONSE

- A. The city of St. Louis considers the presence of trees along its public streets a vital element of the aesthetic environment of the city, and has long recognized their function. To encourage increased tree plantings, the city policy has been to waive this fee. The department is now moving to revise the ordinance to reflect this policy.
- B. The department has determined it to be financially unfeasible to collect the tennis permit fee from all who come and go on all the tennis facilities throughout the city. The city has twenty-six tennis facilities with a total of 106 individual courts, and compliance with this ordinance provision would require each facility to be manned at all times during the late spring, summer, and early fall. The department is requesting an ordinance change to reflect this practice. The department does permit the use of various courts for tournaments and other tennis activities that require exclusive use, and a charge is levied for this use.

11. Fuel Usage

The department maintains fuel pumps and storage tanks at several park locations throughout the city. All fuel pumps are manually operated with the exception of pumps located at Forest Park, which utilizes an automated record-keeping system known as the Gasboy System. The manual pumps require someone to record necessary information regarding the use of the pump, such as date and time used, vehicle number and odometer reading of the vehicle receiving fuel, gallons pumped, and the name of the person issuing and receiving the fuel. The Gasboy System uses plastic cards similar to credit cards and automatically records vehicle number, transaction number, employee number, date and time of issuance, fuel type, and gallons issued. This system, however, does require the user to enter the odometer reading of the vehicle before fuel can be pumped. The Gasboy System is capable of generating monthly vehicle usage reports which summarize activity for each vehicle including total fuel consumed and miles logged during the month, and average miles per gallon (MPG).

The generation of periodic reports by the Gasboy System which summarize MPG for each vehicle can be of great value if information contained in the reports is properly utilized. The regular review of MPG figures provides an effective means of monitoring for waste or abuse of fuel as well as to identify potentially inefficient vehicles.

During our review of controls over fuel usage, we noted the following areas where improvements are needed:

- A.1. MPG figures are not maintained for vehicles which obtain fuel from manually operated pumps. Although adequate information to calculate MPG figures is available and is currently being recorded by department personnel, it is not being recorded in a manner which allows determination of vehicle MPG figures. Currently, vehicle numbers, odometer readings, and gallons issued are posted from gas tickets to monthly gasoline reports by storekeepers issuing fuel. From these reports, the department cashier posts gallons issued during the month to a report which summarizes total gallons by vehicle. This report is used to support claims for motor fuel tax refunds, but does not contain total mileage for the month by vehicle and therefore, is not used to generate MPG figures. By posting both gallons issued and miles driven to the report showing total gallons issued by vehicle, department personnel could easily calculate MPG figures and review them for reasonableness and propriety.
2. Gasboy System usage reports contain inaccurate MPG figures because odometer readings are not correctly entered at the time fuel is pumped. Our review of the Gasboy System reports indicated numerous instances where erroneous MPG figures had been calculated by the system because of inaccurate odometer readings. For example, we noted a 1980 International Scout which reportedly was driven 29,565 miles and consumed 28 gallons of fuel during February 1987, and the Gasboy System reported an average of 2,223 MPG during the month.

We also noted a 1980 Dodge Crew Cab which was driven 15.8 miles and consumed 28.7 gallons of fuel during February 1987, resulting in a reported average of .6 MPG.

Because MPG figures generated by the Gasboy System are inaccurate, Gasboy reports are currently being used only for purposes of summarizing monthly fuel usage by vehicle. MPG figures are not being reviewed for reasonableness or propriety, and as a result the Gasboy System is being severely underutilized.

- B. During our review, we noted usage logs are not maintained for department vehicles. In order to properly control vehicle usage and ensure city vehicles are being used solely for city business, usage logs should be maintained for each vehicle which summarizes dates of departure and return, beginning and ending odometer readings, and destination and purpose of trip. These logs should then be periodically reviewed by the appropriate level of management for reasonableness and propriety.

WE RECOMMEND the department:

- A.1. Maintain MPG figures for vehicles which obtain fuel from manually operated fuel pumps and review these figures periodically for reasonableness and propriety.
- 2. Require employees enter correct odometer readings when using the Gasboy System and review usage reports periodically for reasonableness and propriety.
- B. Maintain and review usage logs for each vehicle which summarizes dates of departure and return, beginning and ending odometer readings, and destination and purpose of trip.

AUDITEE'S RESPONSE

Equipment service has been requested to repair or replace all faulty odometers. Also, periodic reconciliations for reasonable use and propriety will be undertaken utilizing nonrecord-keeping or custodial staff. It should be noted that a large amount of the fuel used by the department goes into tractors, wood chippers, lawnmowers, etc., which do not have odometers and for which no MPG figures exist.

AUDITOR'S COMMENT

We recognize that the department uses fuel for equipment which cannot be monitored by MPG figures. This does not, however, account for inaccurate odometer readings and the fact that existing reports are not reviewed nor does it reduce the importance of monitoring fuel usage in vehicles.

12. Fixed Asset Inventory Procedures

The city's fixed assets transactions are accounted for using a system referred to as the Fixed Asset Management System (FAMS). The city's FAMS Policy and Procedures Manual has been designed to provide a

comprehensive description of the FAMS. The manual states the city requires physical and accounting controls to safeguard capitalized and noncapitalized assets at the budgetary level of the organizational unit. Each organizational unit is to designate one or more employees as the FAMS coordinator(s) to monitor the custodial/stewardship responsibility function. According to the FAMS Policy and Procedures Manual, this function includes conducting a periodic comparison of physical inventory to recorded quantities of fixed assets and property control items.

According to department personnel, physical inventories are completed for each division by employees of the division and are supervised by the FAMS coordinator who is responsible for maintaining the division's FAMS records. In order to provide adequate segregation of duties and greater assurance that all fixed assets are being properly controlled and accounted for, physical inventories of fixed assets should be performed by someone independent of record-keeping and custodial responsibility.

WE RECOMMEND the department assign the responsibility of performing physical inventories of fixed assets to someone with no record-keeping or custodial responsibilities.

AUDITEE'S RESPONSE

- A. Forestry is in compliance.
- B. The division has identified two staff members who will be responsible for performing the inventory for the Parks Division.

APPENDICES

Appendix A-1

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF REVENUES BY DIVISION
YEAR ENDED APRIL 30, 1987

(UNAUDITED)

| | Office of Director | Division of Parks | Division of Recreation | Division of Forestry | Total (Memorandum Only) |
|-------------------------------------|--------------------------|-------------------------|------------------------------|----------------------------|-------------------------------|
| GENERAL FUND | | | | | |
| Admission/user fees | \$ 1,819 | 419,213 | 31,792 | -0- | 452,824 |
| Park use permits | -0- | 26,737 | -0- | -0- | 26,737 |
| Rentals | -0- | 142,345 | 98,595 | -0- | 240,940 |
| Special events | 30,262 | -0- | -0- | -0- | 30,262 |
| Concession fees | -0- | 24,800 | -0- | -0- | 24,800 |
| Weed and debris removal | -0- | -0- | -0- | 121,274 | 121,274 |
| Airport botanical maintenance | -0- | 75,000 | -0- | -0- | 75,000 |
| Contractual fees | -0- | 58,368 | -0- | -0- | 58,368 |
| Donations | 2,620 | -0- | -0- | -0- | 2,620 |
| Miscellaneous | 1,084 | 32,564 | 2,966 | -0- | 36,594 |
| Total General Fund | 35,765 | 779,027 | 133,353 | 121,274 | 1,069,419 |
| TRUST AND AGENCY FUNDS | | | | | |
| Admission/user fees | -0- | -0- | 71,991 | -0- | 71,991 |
| Donations | -0- | -0- | 85,647 | -0- | 85,647 |
| Total Trust and Agency Funds | -0- | -0- | 157,638 | -0- | 157,638 |
| Total All Funds | \$ 35,765 | 779,027 | 290,991 | 121,274 | 1,227,057 |

Appendix A-2

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF ESTIMATED AND ACTUAL REVENUES -
GENERAL FUND
YEAR ENDED APRIL 30, 1987

(UNAUDITED)

| Revenue Type | Estimated | Actual | Actual Over (Under) Estimated |
|-------------------------------|--------------|-----------|-------------------------------------|
| Admission/user fees | \$ 481,750 | 452,824 | (28,926) |
| Park use permits | 25,000 | 26,737 | 1,737 |
| Rentals | 233,000 | 240,940 | 7,940 |
| Special events | 28,000 | 30,262 | 2,262 |
| Concession fees | 42,300 | 24,800 | (17,500) |
| Weed and debris removal | 110,000 | 121,274 | 11,274 |
| Airport botanical maintenance | 90,000 | 75,000 | (15,000) |
| Contractual fees | 54,000 | 58,368 | 4,368 |
| Donations | 3,000 | 2,620 | (380) |
| Miscellaneous | 102,950 | 36,594 | (66,356) |
| Total | \$ 1,170,000 | 1,069,419 | (100,581) |

Appendix B-1

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF EXPENDITURES BY FUND TYPE
YEAR ENDED APRIL 30, 1987

(UNAUDITED)

| | General Fund | Federal Funds | Capital Project Funds | Trust and Agency Funds | Total (Memorandum Only) |
|--|----------------------|------------------|-----------------------------|------------------------------|-------------------------------|
| PERSONAL SERVICE | | | | | |
| Salaries | \$ 6,676,089 | 737,841 | 59,293 | 106,532 | 7,579,755 |
| Fringe benefits | 1,064,793 | 52,754 | 4,040 | 12,433 | 1,134,020 |
| Workers' compensation | 101,317 | -0- | -0- | 86 | 101,403 |
| Total Personal Service | 7,842,199 | 790,595 | 63,333 | 119,051 | 8,815,178 |
| EXPENSE AND EQUIPMENT | | | | | |
| Office and operating supplies | 487,966 | -0- | -0- | 26,427 | 514,393 |
| Construction and maintenance supplies | 168,083 | -0- | 33,190 | -0- | 201,273 |
| Operating expenses | 236,310 | 164 | -0- | -0- | 236,474 |
| Contractual services | 363,446 | 9,149 | 39,888 | 9,718 | 422,201 |
| Equipment purchases and repair | 2,052,994 | -0- | -0- | 937 | 2,053,931 |
| Miscellaneous and special purpose expenses | 274,406 | 130,625 | -0- | -0- | 405,031 |
| Total Expense and Equipment | 3,583,205 | 139,938 | 73,078 | 37,082 | 3,833,303 |
| Total Expenditures | \$ 11,425,404 | 930,533 | 136,411 | 156,133 | 12,648,481 |

Appendix B-2

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -
GENERAL FUND
YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

| | Appropriation | Expenditures | Lapsed Balance |
|---|---------------|--------------|-------------------|
| PERSONAL SERVICE | | | |
| Salaries | \$ 6,797,453 | 6,676,089 | 121,364 |
| Fringe benefits | 1,076,636 | 1,064,793 | 11,843 |
| Workers' compensation | 110,071 | 101,317 | 8,754 |
| Total Personal Service | 7,984,160 | 7,842,199 | 141,961 |
| EXPENSE AND EQUIPMENT | | | |
| Office and operating supplies | 522,966 | 487,966 | 35,000 |
| Construction and maintenance supplies | 180,000 | 168,083 | 11,917 |
| Operating expenses | 253,612 | 236,310 | 17,302 |
| Contractual services | 367,028 | 363,446 | 3,582 |
| Equipment purchases and repair | 2,052,995 | 2,052,994 | 1 |
| Miscellaneous and special purpose expenses | 304,630 | 274,406 | 30,224 |
| Total Expense and Equipment | 3,681,231 | 3,583,205 | 98,026 |
| Total General Fund | \$ 11,665,391 | 11,425,404 | 239,987 |

Appendix C-1

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -
OFFICE OF THE DIRECTOR
FIVE YEARS ENDED APRIL 30, 1987

(UNAUDITED)

| | Year Ended April 30, | | | | |
|---|----------------------|-----------|-----------|-----------|---------|
| | 1987 | 1986 | 1985 | 1984 | 1983 |
| PERSONAL SERVICE | | | | | |
| Salaries: | | | | | |
| Regular employees | \$ 161,017 | 182,978 | 215,304 | 196,421 | 428,595 |
| Per performance | 379 | 40,892 | 50,974 | 20,818 | -0- |
| Employer social security coverage | 10,716 | 16,194 | 17,987 | 14,730 | 27,927 |
| Employer medical insurance | 8,671 | 8,550 | 10,656 | 12,115 | -0- |
| Employer retirement contribution | 8,063 | 7,922 | 19,046 | -0- | -0- |
| Life insurance costs | 1,136 | 1,110 | 1,181 | 2,109 | -0- |
| Workers' compensation | -0- | -0- | -0- | -0- | -0- |
| Workers' compensation settlements | 49,624 | 84,088 | -0- | -0- | -0- |
| Overtime | 268 | 5,416 | 5,548 | 11,563 | -0- |
| Total Personal Service | 237,874 | 346,950 | 320,696 | 257,756 | 456,522 |
| EXPENSE AND EQUIPMENT | | | | | |
| Office supplies | 5,680 | 6,604 | 7,065 | 9,852 | 9,812 |
| Printed supplies | -0- | -0- | -0- | -0- | 3,434 |
| Motor vehicle supplies | -0- | -0- | -0- | -0- | 35,024 |
| Laundry and cleaning supplies | -0- | -0- | -0- | -0- | 137 |
| Household supplies | 100 | 336 | 418 | 556 | 154 |
| Small tools and implements | -0- | -0- | -0- | -0- | 1,643 |
| Wearing apparel | -0- | -0- | -0- | -0- | 190 |
| Education and recreation supplies | -0- | 498 | -0- | -0- | 92 |
| Gasoline supplies | -0- | -0- | -0- | -0- | 199,758 |
| Miscellaneous supplies | 919 | 626 | 243 | 763 | 2,380 |
| Construction material and building hardware | -0- | -0- | -0- | -0- | 1,414 |
| Electrical materials | -0- | -0- | -0- | -0- | 142 |
| Plumbing, heating, venting, and air conditioning supplies | -0- | -0- | -0- | -0- | 210 |
| Painting materials | -0- | -0- | -0- | -0- | 387 |
| Motor vehicle material and repair parts | -0- | -0- | -0- | -0- | 53,116 |
| Miscellaneous materials | -0- | -0- | -0- | -0- | 49,587 |
| Postage | 1,622 | 1,000 | 600 | 1,500 | 1,050 |
| Telephone and other communications | 9,874 | 18,271 | 19,194 | 13,934 | 23,993 |
| Office services | 6,719 | 21,491 | 4,925 | 2,348 | 2,353 |
| Allowance for personal-owned cars | 100 | 170 | 131 | 983 | -0- |
| Repairs to motor vehicles | -0- | -0- | -0- | -0- | 24,518 |
| Repairs to office and other operating equipment | 946 | 1,491 | 1,355 | 1,284 | 7,153 |
| Equipment rental | 181 | 146 | 298 | 221 | 214 |
| Printing services | 13,100 | 9,506 | 10,738 | 5,000 | -0- |
| Equipment services by equipment services division | 1,322,515 | 1,359,949 | 918,333 | 846,925 | -0- |
| Capital equipment - equipment services division | 730,479 | -0- | -0- | -0- | -0- |
| Prior year encumbrance | 70 | -0- | -0- | -0- | -0- |
| Miscellaneous refunds | 168 | -0- | -0- | -0- | -0- |
| Golf pro shop account | 68,617 | 75,186 | 66,548 | 67,457 | -0- |
| Jewel box gift shop account | -0- | 847 | 5,284 | 24,460 | -0- |
| Steinberg Rink concessions | -0- | 7,116 | 7,938 | 2,416 | -0- |
| Total Expense and Equipment | 2,161,090 | 1,503,237 | 1,043,070 | 977,699 | 416,761 |
| Total Expenditures | \$ 2,398,964 | 1,850,187 | 1,363,766 | 1,235,455 | 873,283 |

Appendix C-2

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -
DIVISION OF PARKS
FIVE YEARS ENDED APRIL 30, 1987

(UNAUDITED)

| | Year Ended April 30, | | | | |
|---|----------------------|------------------|------------------|------------------|------------------|
| | 1987 | 1986 | 1985 | 1984 | 1983 |
| PERSONAL SERVICE | | | | | |
| Salaries: | | | | | |
| Regular employees | \$ 2,844,211 | 2,652,933 | 2,398,323 | 2,376,482 | 2,261,094 |
| Temporary employees | -0- | 1,363,112 | 1,387,343 | 1,458,202 | 1,068,287 |
| Per performance | 968,284 | 15,801 | -0- | -0- | -0- |
| Employer social security coverage | 280,859 | 294,202 | 274,961 | 265,706 | 228,626 |
| Employer medical insurance | 184,982 | 142,006 | 127,476 | 108,939 | -0- |
| Employer retirement contribution | 157,059 | 150,249 | 220,386 | -0- | -0- |
| Life insurance costs | 20,878 | 16,909 | 13,657 | 18,730 | -0- |
| Workers' compensation | 26,824 | 19,821 | 82,797 | -0- | -0- |
| Overtime | 111,163 | 126,978 | 127,533 | 95,300 | -0- |
| Total Personal Service | 4,594,260 | 4,782,011 | 4,632,476 | 4,323,359 | 3,558,007 |
| EXPENSE AND EQUIPMENT | | | | | |
| Office supplies | 683 | 1,292 | 1,839 | 1,465 | 979 |
| Laundry and cleaning supplies | 831 | 2,754 | 2,567 | 4,359 | 2,284 |
| Household supplies | 5,586 | 6,017 | 5,397 | 6,008 | 4,224 |
| Fuel supplies | 113,653 | 201,155 | 243,127 | 246,320 | 185,141 |
| Small tools and implements | 18,477 | 17,234 | 12,902 | 16,376 | 10,184 |
| Wearing apparel | 1,047 | 2,791 | 1,538 | 3,508 | 362 |
| Education and recreation supplies | 709 | 1,840 | 940 | 1,469 | -0- |
| Agriculture and botanical supplies | 151,246 | 174,582 | 153,688 | 129,891 | 99,181 |
| Chemicals snow and ice | 50 | 753 | 1,420 | 1,365 | -0- |
| Miscellaneous supplies | 13,110 | 8,905 | 27,458 | 34,851 | 25,517 |
| Construction material and building hardware | 100,928 | 92,073 | 72,969 | 61,776 | 44,658 |
| Electrical materials | 1,610 | 2,302 | 2,414 | 3,236 | 2,250 |
| Plumbing, heating, venting, and air conditioning supplies | 39,306 | 30,919 | 39,132 | 44,524 | 22,222 |
| Painting materials | 11,015 | 14,301 | 10,566 | 6,599 | 7,796 |
| Motor vehicle material and repair parts | 1,637 | 4,622 | 2,831 | 4,444 | 4,195 |
| Postage | 500 | 500 | 400 | 1,000 | 600 |
| Telephone and other communications | 19,802 | 12,152 | 16,952 | 12,086 | 9,158 |
| Office services | 17,818 | 15,638 | 20,266 | 24,277 | 24,580 |
| Allowance for personal-owned cars | 2,522 | 986 | 1,773 | 1,615 | 358 |
| Repairs to offices and other operating equipment | 42,023 | 40,102 | 86,043 | 56,596 | 84,813 |
| Equipment rental | 8,553 | 7,059 | 10,288 | 11,499 | 13,267 |
| Miscellaneous contractual services | 27,387 | 14,419 | 15,150 | 14,904 | 10,377 |
| Prior year encumbrance | 11,051 | -0- | -0- | -0- | -0- |
| Maintenance of reservoir park | -0- | -0- | -0- | -0- | 87,475 |
| Work Study Program | 2,937 | 1,155 | 4,581 | 7,517 | 7,784 |
| Airport botanical maintenance | 16,192 | 27,605 | 17,403 | 37,400 | 17,963 |
| Total Expense and Equipment | 608,673 | 681,156 | 751,644 | 733,085 | 665,368 |
| Total Expenditures* | \$ 5,202,933 | 5,463,167 | 5,384,120 | 5,056,444 | 4,223,375 |

* Total expenditures do not include encumbrances and commitments at year-end. Encumbrances and commitments were \$51,980 and \$6,685, respectively, at April 30, 1987.

Appendix C-3

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -
DIVISION OF RECREATION
FIVE YEARS ENDED APRIL 30, 1987

(UNAUDITED)

| | Year Ended April 30, | | | | |
|---|----------------------|------------------|------------------|------------------|------------------|
| | 1987 | 1986 | 1985 | 1984 | 1983 |
| PERSONAL SERVICE | | | | | |
| Salaries: | | | | | |
| Regular employees | \$ 574,541 | 651,086 | 691,310 | 762,376 | 825,629 |
| Per performance | 118,762 | 347,039 | 291,521 | 256,845 | 292,934 |
| Employer social security coverage | 49,131 | 70,601 | 68,668 | 69,411 | 74,490 |
| Employer medical insurance | 32,455 | 30,856 | 32,615 | 28,373 | -0- |
| Employer retirement contribution | 33,502 | 39,834 | 63,732 | -0- | -0- |
| Life insurance costs | 4,021 | 4,013 | 3,776 | 5,279 | -0- |
| Workers' compensation | 6,294 | 6,052 | -0- | -0- | -0- |
| Overtime | 318 | 60 | 158 | 6,931 | -0- |
| Total Personal Service | 819,024 | 1,149,541 | 1,151,780 | 1,129,215 | 1,193,053 |
| EXPENSE AND EQUIPMENT | | | | | |
| Office supplies | 220 | 843 | 401 | 910 | 657 |
| Printed supplies | -0- | -0- | -0- | -0- | 360 |
| Laundry and cleaning supplies | 1,339 | 935 | 1,785 | 1,379 | 2,768 |
| Medical, surgical, and laboratory supplies | -0- | 155 | -0- | 172 | 442 |
| Household supplies | 759 | 720 | 945 | 1,102 | 1,594 |
| Small tools and implements | -0- | -0- | -0- | -0- | 116 |
| Wearing apparel | -0- | -0- | -0- | 50 | 568 |
| Education and recreation equipment | 3,667 | 11,020 | 20,360 | 14,682 | 12,845 |
| Water treatment supplies | -0- | 18,453 | 18,107 | 20,795 | 25,551 |
| Miscellaneous supplies | 1,487 | 2,274 | 668 | 1,485 | 1,225 |
| Education and recreation supplies | -0- | -0- | -0- | -0- | 10,244 |
| Postage | 400 | 900 | 700 | 800 | 1,300 |
| Telephone and other communications | 14,326 | 6,942 | 6,911 | 7,227 | 6,515 |
| Office services | 4,891 | 4,996 | 3,369 | 1,785 | 2,404 |
| Allowance for personal-owned cars | 3,120 | 2,912 | 2,714 | 1,376 | 2,148 |
| Repairs to office and other operating equipment | 896 | 1,925 | 1,079 | 1,571 | 1,302 |
| Cleaning services | -0- | -0- | -0- | -0- | 15 |
| Printing services | -0- | 3,121 | 1,109 | 337 | -0- |
| Miscellaneous contractual services | 329,115 | 6,143 | 3,071 | 1,020 | 516 |
| Work Study Program | 1,176 | 1,944 | 3,193 | 1,810 | 8,697 |
| Special purposes number two | -0- | -0- | -0- | -0- | 196 |
| Total Expense and Equipment | 361,398 | 63,283 | 64,412 | 56,501 | 79,463 |
| Total Expenditures | \$ 1,180,420 | 1,212,824 | 1,216,192 | 1,185,716 | 1,272,516 |

Appendix C-4

DEPARTMENT OF PARKS, RECREATION, AND FORESTRY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE SCHEDULE OF GENERAL FUND EXPENDITURES -
DIVISION OF FORESTRY
FIVE YEARS ENDED APRIL 30, 1987

(U N A U D I T E D)

| | Year Ended April 30, | | | | |
|--|----------------------|------------------|------------------|------------------|----------------|
| | 1987 | 1986 | 1985 | 1984 | 1983 |
| PERSONAL SERVICE | | | | | |
| Salaries: | | | | | |
| Regular employees | \$ 1,108,375 | 1,034,196 | 969,074 | 804,647 | 705,991 |
| Temporary employees | -0- | 563,859 | 416,122 | 108,916 | -0- |
| Per performance | 684,624 | 69,581 | 136,503 | -0- | -0- |
| Employer social security coverage | 135,359 | 124,317 | 115,382 | 64,685 | 47,301 |
| Employer medical insurance | 69,498 | 53,580 | 49,503 | 36,820 | -0- |
| Employer retirement contribution | 62,235 | 59,676 | 89,380 | -0- | -0- |
| Life insurance costs | 8,228 | 6,649 | 5,661 | 6,345 | -0- |
| Workers' compensation | 18,575 | 15,638 | 40,450 | -0- | -0- |
| Overtime | 104,147 | 87,867 | 133,816 | 39,594 | -0- |
| Total Personal Service | 2,191,041 | 2,015,363 | 1,955,891 | 1,061,007 | 753,292 |
| EXPENSE AND EQUIPMENT | | | | | |
| Office supplies | 1,626 | 1,747 | 1,839 | 195 | 83 |
| Printed supplies | -0- | -0- | -0- | -0- | 65 |
| Motor vehicle supplies | 35 | 125 | -0- | 116 | -0- |
| Medical, surgical, and laboratory supplies | -0- | -0- | -0- | -0- | -0- |
| Household supplies | 902 | 315 | 768 | -0- | -0- |
| Small tools and implements | 35,397 | 49,814 | 15,170 | 3,969 | 6,141 |
| Education and recreation supplies | 49 | 27 | 58 | -0- | -0- |
| Agriculture and botanical supplies | 24,599 | 183,431 | 93,120 | 9,939 | 123 |
| Gasoline supplies | -0- | -0- | -0- | -0- | -0- |
| Miscellaneous supplies | 9,570 | 7,192 | 7,890 | 3,128 | 4,108 |
| Postage | 8,000 | 5,650 | 6,900 | 1,200 | 1,200 |
| Telephone and other communications | 12,273 | 1,383 | 1,975 | -0- | -0- |
| Office services | 655 | 940 | 603 | 40 | 98 |
| Allowance for personal-owned cars | 2,337 | 1,831 | 3,496 | 2,650 | -0- |
| Repairs to offices and other operating equipment | 5,396 | 4,714 | 2,181 | -0- | -0- |
| Rental of motor vehicles | -0- | -0- | -0- | -0- | -0- |
| Equipment rental | 55,267 | 40,798 | 8,510 | -0- | -0- |
| Advertising services | -0- | -0- | 37 | -0- | -0- |
| Printing services | 4,540 | 3,041 | 48,617 | 215 | -0- |
| Miscellaneous contractual services | 4,799 | 10,298 | 15,495 | 2,990 | 1,201 |
| Prior year encumbrance | 164,955 | -0- | -0- | -0- | -0- |
| Trees for street improvements | -0- | -0- | -0- | 366 | 5,000 |
| Total Expense and Equipment | 330,400 | 311,306 | 206,659 | 24,808 | 18,019 |
| Total Expenditures* | \$ 2,521,441 | 2,326,669 | 2,162,550 | 1,085,815 | 771,311 |

* Total expenditures do not include encumbrances and commitments at year-end. Encumbrances and commitments were \$50,381 and \$12,600 at April 30, 1987.

* * * * *